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THE HON. SRI M. A. MANICKAVELU : (a) No.

(b) Does not arise.

SRI N. K. PALANISAMY : May I know whether the Government will constitute an Expert Committee to go into the working of sales tax . . .

MR. SPEAKER : We are now on a different question.

Collectors' Conference at Ootacamund

* 54 Q.—SRI V. R. KRISHNA AYYAR : Will the Hon. the Minister for Revenue be pleased to state—

(a) the total cost to Government in connexion with the Collectors' Conference in Ootacamund in May 1956; and

(b) for how many days did the Conference meet?

THE HON. SRI C. SUBRAMANIAM : (a) The Government consider that the time and labour involved in the collection of the particulars will not be commensurate with the public interest that it may serve.

(b) The Conference was held for three days on the 5th, 7th and 8th May 1956.

SRI V. R. KRISHNA AYYAR : May I know whether the inference that if the appropriate information were placed before the public it might be hardly creditable to the Government is also partly the reason for not answering the question?

THE HON. SRI C. SUBRAMANIAM : Absolutely nothing of that sort. I am really unable to understand what is in the hon. Member's mind. Is he inclined to think that a heavy expenditure or unnecessary expenditure has been incurred in this connexion about which the Government are not willing to give out the information? If that is the feeling in his mind, I ask him to disabuse his mind of that feeling. I may tell him that no heavy expenditure has been incurred.

Setting up of a Board of Experts in sales tax

* 55 Q.—SRI N. K. PALANISAMY : Will the Hon. the Minister for Revenue be pleased to state—

(a) whether this Government have received any communication from the Centre during 1956 with regard to the setting up of a Board of Experts in sales tax to study and improve the system for the levy of sales tax ; and

(b) if so, the steps taken in the matter?

THE HON. SRI M. A. MANICKAVELU : (a) Yes.

(b) The decision of the Government of India is awaited.

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Sri N. K. PALANISAMY : In view of the fact that the best of judgment clause in the Sales Tax Act requires rectification, may I know whether that clause was examined by the Committee and may I also know whether that clause will be removed?

The Hon. Sri M. A. MANICKAVELU : Where is the Committee? The Committee is yet to be appointed about the working of Sales Tax administration, especially with regard to evasion of sales tax.

Sri S. DAIVASIGAMONEY : The Hon. Minister is probably apprised of the fact that the Commercial Tax Officers are causing havoc to the commercial classes by assessing sales tax under the best of judgment clause. Will the Hon. Minister see when the recommendations are made to the Central Government or to the Committee that is to be appointed that this provision is deleted?

The Hon. Sri M. A. MANICKAVELU : I do not think there is any justification for saying that havoc is being caused. If at all there is havoc it is in the sense that when the assessments that are legitimately due are demanded then the merchants feel that it is a question of havoc. Otherwise no havoc is being caused.

Sri M. NARAYANA KURUP : May I know whether this Government have received any communication from the Central Government conveying their views that they are opposed to levying of multi-point sales tax?

The Hon. Sri M. A. MANICKAVELU : This question is about the administration of Sales Tax Act. With regard to the question of levying multi-point or single point sales tax there was a Commission which went into it and the report of that Commission is also available. The main question now put is a different one.

Sri S. RAMALINGAM : சமீபத்தில் Sales Tax Advisory Committee என்று ஒரு கமிட்டி ஏற்படுத்தியிருப்பதாக பத்திரிகையிலே செய்தி வந்திருக்கிறது. அது நிஜம்தானா ? அப்படியிருந்தால் அந்தக் கமிட்டியின் அங்கத்தினர்கள் யார் யார் ? அந்தக் கமிட்டிக்கு என்னென்ன அதிகாரம் கொடுக்கப்பட்டிருக்கிறது ?

The Hon Sri M. A. MANICKAVELU : பத்திரிகையிலே வந்த செய்தியை நம்பாத மனப்பான்மை கனம் அங்கத்தினருக்கு எப்பொழுது வந்தது என்று தெரியவில்லை.

Sri K. VINAYAKAM : Sir, Sales Tax Officers make use of the best of judgment clause wherever accounts are not submitted or wherever they are not satisfied with the accounts submitted. Is the Hon. Minister aware that such a provision gives a kind of blank cheque to the officers to deal with the assessees as they liked. Really a lot of havoc is being caused to the assessees by the officers as a result of the existence of this clause. Will the Government come forward with an amending Bill or give suggestions to the expert body that is to be constituted that this particular clause is to be removed?

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THE HON. SRI M. A. MANICKAVELU : As it is, there are opportunities given for further representation and appeals also.

SRI K. C. GOPALAN UNNI : The Hon. Minister was pleased to say that the Government have received a communication regarding setting up a body of experts for improving the system of levy of sales tax. Did the Government of India suggest in that connexion that single-point sales tax must be substituted for multi-point sales tax?

THE HON. SRI M. A. MANICKAVELU : This question does not relate to the subject of single-point or multi-point sales tax and all that. This question is only with regard to the working of sales tax administration, and with regard to that the Government of India proposed to appoint a Committee to find out ways and means of bettering it. That is all.

SRI S. RAMALINGAM : கனம் மந்திரி அவர்கள் பத்திரிகைச் செய்தியிலே எனக்கு எப்பொழுது நம்பிக்கை குறைவு ஏற்பட்டது என்று கேட்டார்கள். இரண்டு நாட்களுக்கு முன்பாக என்.ஜி.ஓ. சங்கத் தலைவர் முதன் மந்திரியை சந்தித்ததாகவும். என்.ஜி.ஓ. குறைகளை தீர்ப்பதாக முதன் மந்திரி அவருக்கு வாக்குறுதி கொடுத்ததாகவும் பத்திரிகையிலே செய்தி வெளிவந்திருந்தது. அதை நம்பி நாங்கள் இங்கு கேள்வி கேட்டோம். ஆனால் அப்படிச் சொல்லவில்லை என்று மறுக்கப்பட்டது. அதைப்போலவே இதையும் எங்கே மறுத்துவிடுவார்களோ என்றுதான் கேட்டேன்.

THE HON. SRI C. SUBRAMANIAM : பத்திரிகையிலே வந்த செய்தியில் தவறு ஒன்றும் இல்லை. என்.ஜி.ஓ. சங்கத் தலைவர் என்ன சொன்னாரோ அதை அப்படியே பத்திரிகையில் பிரசுரித்திருந்தார்கள். என்.ஜி.ஓ. சங்கத் தலைவர் சொல்லியதுதான் தவறு. பத்திரிகையில் வந்த விஷயம் தவறு என்ற பிரச்னை அங்கு எழவில்லை.

SRI S. C. C. ANTHONY PILLAI : Have the Government issued immediate denial about the statement made by the non-gazetted officers?

SRI N. K. PALANISAMY : In view of the fact that the object of constituting the Committee is to rectify the defects found in the levying of the sales tax and in view also of the fact that all over the State the merchant classes are clamouring for the deletion of the best of judgment clause, will the Hon. Minister on behalf of the State recommend to that Committee that that particular clause should be deleted?

THE HON. SRI M. A. MANICKAVELU : We do not know in what direction the mind of the Central Government is working.

SRI T. C. NARAYANAN NAMBIAR : Sir, since the sales tax is a sort of " Kamadhenu " as far as the Government is concerned and " Dhoomakethu " as far as the people and the merchants are concerned, will the Government see that when the 9-50 a.m.

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question of appointing an expert Committee is taken up, representatives of the consumers and the peasants at large, who are finally affected by this, are also included in the Committee?

THE HON. SRI M. A. MANICKAVELU : Sir, I cannot now say in what manner the Central Government are thinking of constituting the Committee.

SRI M. PALANIYANDI : விற்பனை வரிச் சட்டத்தில்கூட, வியாபாரிகள் தவறான கணக்குக்கொடுத்தால் அவர்களுக்கு விற்பனை வரி அதிகாரிகள் தங்கள் எண்ணம்போல் வரி வசூலிக்கலாம் என்றிருப்பதால், பெரிய வியாபாரிகள் தவறுகள் செய்வதால்தான் அவர்கள் இந்த மாதிரி வரி போடக்கூடிய நிலைமை ஏற்பட்டிருக்கிறது அல்லவா என்று கேட்கிறேன்.

THE HON. SRI M. A. MANICKAVELU : அப்படி இருந்தாலும் இருக்கலாம்.

SRI S. C. C. ANTHONY PILLAI : Sir, while there is the possibility of evasion of tax, nevertheless this clause gives rise to the possibility of blackmail and extortion being resorted to on people who are liable to pay the tax. In view of the large volume of public opinion against this clause, will the Government re-examine the question of amending this clause?

THE HON. SRI M. A. MANICKAVELU : I would like the hon. Member to put a separate question. Under this question, I may not be able to answer that.

Afforestation of Pykara and Mukurthi areas

* 56 Q.—SRI N. K. PALANISAMY : Will the Hon. the Minister for Public Works be pleased to state—

(*a*) whether the Government have referred the dispute between the Madras Forest Department and the Electricity Department over the afforestation of Pykara and Mukurthi areas to the Union Government for expert opinion ; and

(*b*) if so, their opinion in the matter?

THE HON. SRI M. BHAKTAVATSALAM : (*a*) Yes. The matter was referred to the Central Water and Power Commission, Government of India, New Delhi.

(*b*) The Commission have not given any opinion so far.

SRI N. K. PALANISAMY : This is not an Inter-State matter but it is an internal matter. If it is an internal matter, how can this Government refer it to the Central Government for advice?

THE HON. SRI M. BHAKTAVATSALAM : It was only an expert opinion that the Government sought and they made a reference to the Central Water and Power Commission of the Government of India.